



# CENTRAL OHIO NUMISMATIC ASSOCIATION



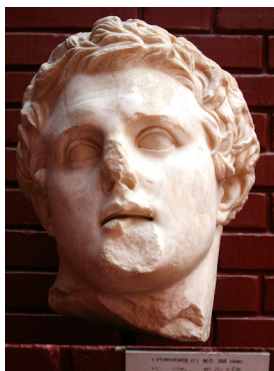
Box 1561, Dublin, OH 43017

## January 2018

**When:** 7 p.m., Jan. 17  
**Where:** Oakstone Academy  
900 Club Dr., Westerville  
**Who:** John R  
**Topics:** Looser of Strife

## January presentation

The name, Lysimachos can be translated as meaning, "Looser of Strife." In many ways, Lysimachos lived up to that name. Gardeners may know him for the flower, "Loose Strife," named after him, but numismatists mainly know him for an issue of coins considered by many to be among the most beautiful ever minted. My presentation will attempt to show the man behind the coins. -- **John R**



## Time to renew

It is time to renew memberships for 2018. Single - \$15.00, family is \$21.00, youth is FREE. Lifetime single is \$150.00 and Lifetime family is \$210.00. You can pay at the January meeting or mail your check to CONA, PO Box 1561, Dublin, OH 43017.- **Marlene C**

## Raffle

January Raffle coin will be a PCGS MS64BN 1909 Lincoln Cent. Tickets are \$1 each; 6 for \$5; 13 for \$10.

## Club shirts:

For those who have placed an order, bring me \$20 cash or a check made out to CONA at the January meeting. Still lots of room on the order so get yours in! We will be going to a collared, button down style this time. With pocket. - **Gary**

## November winners:

**Door prizes:** Larry L., Pat F. and John K.

**Raffle:** Geoff G. (twice), Dave P., Bob S., Roger S., Karl N., Stephen R., Steve B., Mike G., Steve R. (twice), Rachael W., John K., Stephen Petty, Chris B., Randall H., and Larry La.. (November was Gary's super drawing - with multiple second chances.)

**50/50:** Kacy T.. (The jackpot starts anew in Jan.)

## Columbus Coin Show

### One-time only location change

**When:** Jan. 21 - 10 a.m. - 4 p.m.

**Where:** Columbia St., Edwards Bldg., Franklin County Fairgrounds in Hilliard.

**Admission:** CONA members get in free

## Club auction

Send February lots to Steve B. - [sbarnet5@columbus.rr.com](mailto:sbarnet5@columbus.rr.com) - by Feb. 12.

## 2018 speakers

Feb.: Geoff G.....Japanese coinage

March: Tentative: Bob Evans. ....Treasure ship

May: Tentative Bob C... .....Toned coins

June or July: Bill Bierly.. .....In God We Trust

Speakers are needed for several months this year. It's a perfect way to share your knowledge with fellow collectors. If you need help in preparing a presentation, I'd be happy to help. -- Gerry

## Hilltop auction

**When:** Jan. 23 (5:30 p.m. lot viewing)

**Where:** Grove City Coin, 2655 Columbus St.

## Lancaster Masonic Lodge auction

**Details:** [www.dafauction.com](http://www.dafauction.com)

## Newman Society gives CONA \$5,000

The Central Ohio Numismatic Association has received a one-time \$5,000 gift from the Newman Numismatic Education Society.

Late last year, the society awarded a total of \$250,000 to 40 organizations.

The society's press release reads:

### ***EPNNES Thanksgiving Donations to Numismatic Organizations***

*In the spirit of Thanksgiving and to honor the field that was a life-long source of joy and discovery for Eric P. Newman, the Eric P. Newman Numismatic Education Society (EPNNES) is making a number of one-time gifts to organizations dedicated to the study and promotion of numismatics.*

*EPNNES desires to acknowledge the work of various national, regional, and specialty groups and to further encourage the pursuit of scholarship and collaboration. Newman was active in many numismatic societies throughout his long collecting career and understood the value of working with fellow collectors and researchers in order to advance the science of numismatics.*

*EPNNES particularly wishes to recognize groups that have freely shared information with the wider numismatic community. Organizations receiving gifts will be contacted directly by EPNNES in the coming weeks.*

### **CONA President Steve Petty sent the following thank-you card.**

Andrew Newman, Trustee  
PO Box 50376

Eric P. Newman Numismatic Education Society  
St. Louis, MO 63105

Dear Mr. Newman:

Thank you so much for the donation of \$5,000 to the Central Ohio Numismatic Association (CONA).

The donation was extremely generous. We will use the resources for educational seminars, grading seminars and to support our young numismatist's programs.



## CONA newsletter archive

The Newman Numismatic Portal at Washington University has offered to archive our newsletters and other items.

If you haven't used the portal, yet, it's a tremendous resource, archiving countless coin books, periodicals, documents and auction catalogs.

I'm in the process of preparing back issues for the archive, because of the sensitivity of some members to privacy issues, I'm going through old newsletters and removing last names before sending them to the portal.

As part of the project, I have two questions for members.

1. Older back issues: I don't have any issues earlier than April 2016. If you have older issues, please let me know so I can prepare them for transfer.

2. Powerpoints and handouts. The portal would also like to archive our Powerpoint presentations and handouts. I have mine and will be sending them. If you have any from your previous presentations and would like for them to be included on the portal, please let me know.

## From the ANA

What is your new years resolution ??? How about a new member for our club or the ANA ??? My goal for the new year is increasing kids, grandkids and adults into a wonderful hobby. Just think of the history you can hold in your hand, what you can share with the younger generation. Our hobby is full of the older generation of adults, but yet we can use our knowledge and skills to teach and bring younger people and family members into a wonderful and financially rewarding hobby. Many kids and younger adults cannot afford stocks and bonds, but a coin collection can be fun, rewarding and a life-long savings account for their senior years. I just think about where I would be if I had started my collection 5-10-20 or even 30 years ago. Where would I be now?

Start the new year off right, commit to getting someone new into the hobby, our club and the ANA. If just 10 percent of our members would bring in someone new every month our club would double in size and then we could do much more to promote the hobby than we do now.... GO FORTH AND PROSPER. --

**Bob S. Ohio District Representative for the ANA**

## **YN coin show report**

Mike G. shares this wonderful writeup one of his grandsons, 8-year-old Bennett, wrote about his day at our Labor Day weekend show. Mike says Bennett's twin, Davis, also collects coins.

Patty and Tony did a tremendous job of organizing the show. The YN effort, with an assist from Cincinnati's Dave Heinrich, was obviously popular.



### **MY AWESOME SATURDAY**

**By Bennett Lester**

**On Saturday me, my Grandpa, and my brother, Davis, went to the biggest coin show in Columbus. It was awesome. Me and my brother got A lot of free coins. We got there by 10:20. We left at 3:23. We stayed There for 5 hours and 23 minutes. We had a lot of fun and I want to do It again.**

**I wheeled and dealed. Wheeling and dealing is when you get a dealer To a lower price! I collect coins. It is fun to do with my Grandpa!**



# Tax appeal hearing set for Feb. 14

**Two documents follow. Witness listed needed by Jan. 16. Steve would also like to know if you're attending.**

If you're planning on attending or giving a statement about the club's activities, please let Steve know. Just attending, even without speaking, would lend support to our cause.

Steve says "It would be nice to have people email me if they plan on attending. Technically I have to provide a list of witnesses (attendees) by January 16, 2018.....so if people would email me at [spetty@eesinc.cc](mailto:spetty@eesinc.cc) if they plan on making the hearing that would be helpful."



**Ohio**  
**Board of Tax Appeals**

Rhodes Tower  
30 East Broad Street, 24th Floor  
Columbus Ohio 43215  
Phone (614) 466-6700  
Fax (614) 485-1001  
Internet: <http://www.bta.ohio.gov/>

Tuesday, November 14, 2017

**Addressee(s):** STEPHEN PETTY  
PRESIDENT  
Central Ohio Numismatic Association  
1701 E. ATLANTIC BLVD; SUITE 5  
POMPANO BEACH, FL 33060

**In re:** CENTRAL OHIO NUMISMATIC ASSOCIATION INC VS. JOSEPH W. TESTA, TAX  
COMMISSIONER OF OHIO

**BTA Case No.:** 2017-2094  
**Lower Case No.:** 9214890000282907851232

## **TAX APPEAL – HEARING SCHEDULED**

Dear STEPHEN PETTY:

On Tuesday, November 14, 2017, a notice of appeal was filed with this office and has been docketed as BTA Case Number 2017-2094. This BTA case number must be used in all future correspondence regarding this matter. **All documents submitted to this Board must also be sent to all other parties to this appeal.**

A record of the lower administrative body's proceedings, which includes the information submitted by the parties, will become a part of the record before the Board. At the appellant's request, **a hearing has been scheduled for Wednesday, February 14, 2018 at 9:00 a.m.** in the Board's offices at 30 East Broad Street, 24th Floor, Columbus, Ohio 43215. The failure of an appellant to appear at a scheduled hearing without advance written notice may result in dismissal of the appeal. In anticipation of the upcoming hearing, parties must familiarize themselves with the Board's rules and comply with the applicable case management schedule set forth in Ohio Adm. Code 5717-1-06(A)(1).

Appeals are often resolved voluntarily and therefore parties are encouraged to engage in settlement discussions among themselves in order to resolve this dispute without the need for further litigation.

Issues affecting "jurisdiction" (the ability of the Board to address the merits of an appeal), should be raised by the parties immediately by appropriate written motion. Jurisdictional issues may be raised by the Board at any time. If it is determined a jurisdictional defect exists, the Board will not address the merits of the appeal.

The administrative body – the decision / determination from whom this appeal originates – is required within 45 days to certify to the Ohio Board of Tax Appeals a transcript of proceedings before it upon the filing of the notice of appeal with this Board. Such transcript should include all evidence offered. Your prompt compliance with this statutory duty would be greatly appreciated.



## CONA response

Tax Commissioner  
30 East Broad Street  
22<sup>nd</sup> Floor State Office Tower  
Columbus, OH 43215-3144

RE: Central Ohio Numismatic Association, Inc. (CONA) Denial of Refund – Contact ID: 8970534027

The Central Ohio Numismatic Association, Inc. is formally appealing the decision of denial of our request for refund for State of Ohio sales taxes forwarded to us via an October 3, 2017 Letter (Attached as Appendix A). In addition, we are requesting a formal hearing on the matter and would request it be on a Tuesday-Thursday of the 3<sup>rd</sup> week of the month as I have to commute from Florida to Ohio and these times reflect times I am in Ohio.

As indicated below, we believe that the reviewers did not perform their required due diligence by simply reviewing our State Charter, available to the State of Ohio from their own website and clearly misrepresented CONA's Chartered (and actual) activities when they stated:

“Furthermore, the claimant is not one of the type defined under “Charitable purposes” in the code. Rather, *the claimant is a member based organization for those interested in collecting currency, coins, tokens and related items. The organization holds meetings for members and annually hosts the Ohio State Coin Show. This is not the type of organization whose purchases* qualify for an exemption from tax under R.C. 5739.02(B)(12) *as it operates for its members and not exclusively for charitable purposes.*”

These highlighted statements are demonstrably false and reflect a lack of due diligence by the state as illustrated by a simply review of our Charter and our By-Laws which were crafted using explicitly IRS 501(c)(3) recommended language. See Appendix B for copy of Organizations State Charter filing and Appendix C for Organization's By-Laws.

1. The primary purpose of the organization is education, is open to the public and has many members who do not collect anything (i.e., as the state says – claimant is “*for those interested in collecting currency, coins, tokens and related items.*”) Relevant CONA State of Ohio Charter language:

**THIRD:** This non-profit Corporation is formed to engage in any lawful act or activity for which corporations may be formed under Sections 1702.01 and 1702.99, inclusive, of the Ohio Revised Code.

Specifically, the purpose of this Corporation is to advance the knowledge and study of numismatics. This will encompass the following activities:

- a. Holding monthly meetings with educational programs.
- b. Educating the general public concerning numismatics.
- c. Giving presentations and publishing articles concerning numismatics.
- d. Encouraging communication among members.
- e. Supporting local, state, regional, and national coin shows held locally subject to the provisions of 3.5(c).

No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a Corporation exempt from federal income tax code, or (b) by a Corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future tax code.

*The Corporation shall be nonpartisan to the extent that it shall not participate, vote, or intervene for or against any candidate for office. Club members shall have the individual right to participate, vote, or intervene for or against any candidate for office.*

The Corporation shall endeavor to create and maintain goodwill and a good reputation at all times.

**FOURTH:** Shareholders - N/A

**FIFTH:** Initial Directors - N/A.

**SIXTH:** In the event the Club dissolves, the Board of Directors shall meet and determine how to administer the disbursement of Club resources, including monies.

Upon dissolution of the Corporation (Club), assets shall be distributed for one of more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

This same language can be found in CONA's By-Laws (see Articles 1 and 3.8 in Appendix C).

Nowhere in the CONA By-Laws is language found cited by the State of Ohio in their rejection letter: "is a member based organization for those interested in collecting currency, coins, tokens and related items".

2. Regarding the statement made by the State that: "The organization holds meetings for members and annually hosts the Ohio State Coin Show." While CONA does perform these functions, it is clearly not the purpose of CONA as illustrated under Item #1 above. Our primary function is education to anyone in the community; non-members are always welcome and not charged any monies to attend any meeting.

Also, we have no employees, no shareholders, and pay no income to any members.

Finally, the majority of the monies (i.e., income) collected annually from various drives and functions is given back to the special needs school (i.e., a \$2,000+/yr. scholarship to Oakstone Academy, Westerville, OH the school for special needs children). The Ohio sales tax collected simply reduces our ability to give back to the community.

3. The statement made by the State that: "This is not the type of organization whose purchases qualify for an exemption from tax under R.C. 5739.02(B)(12) as it operates for its members and not exclusively for charitable purposes" simply does not reflect our organization and is a miss-interpretation of the Code itself.

First, recall from #1 above that our State of Ohio Charter and our By-Laws recite IRS 501(c)(3) language for a charitable organization.

Second, in reviewing the R.C. 5739.02(B)(12) language:

*Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; sales to offices administering one or more homes for the aged or one or more hospital facilities exempt under section 140.08 of the Revised Code; and sales to organizations described in division (D) of section 5709.12 of the Revised Code.*

*"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the production of performances in music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public."*

The State then concludes by stating: "Accordingly, not all non-profit organizations qualify for the exemption from paying Ohio sales tax. Rather, only churches, organizations that are exempt from taxation under section 501(c)(3) of the Internal Revenue Code, and those that are operated exclusively for charitable purposes as "charitable purposes" is specifically defined in this section of the Ohio Revised Code."

Nothing is wrong with the Ohio Code language cited, simply the interpretation of this language.

It is clear that CONA does not operate exclusively for its members but also for the public and charitable organizations and that the code language does not require it to operate exclusively for charitable purposes.

It is also clear that CONA is a Charitable Organization under the R.C. 5739.02(B)(12) language as highlighted above and here: CONA, under our Charter and By-Laws performs: the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the production of performances in music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public."

Our primary function is education in the field of numismatics; each meeting includes shows and special meetings focused on education with regional and national experts providing presentations. A review of our webpage at: <http://conacoinclub.com/>, under the library tab, provides examples of several of the presentations given during our meetings. These too are shared with the public.

On behalf of the 225 members of the Central Ohio Numismatic Association, Inc. (CONA), an organization in place in central Ohio for over 100 years, I would ask that the State of Ohio reverse their position on our denial stated in their October 3, 2017 letters.

My contact address is 1701 E. Atlantic Blvd., Suite 5, Pompano Beach, FL 33060 and my telephone number is 614-975-4123.

Sincerely



# Christmas banquet

Photos by Bruce S. and Marlene C.

Good food, wonderful company and a great way to celebrate the season.

This year, we dispensed with the speaker and just spent the night celebrating with friends. We also recognized several club members for their contributions to the hobby and donated, once again, \$2,000 to Oakstone Academy, which has been kind enough to provide us with a meeting place for several years.

Banquet committee members Joan S., Denny R. and Lexa P. put on a great event.

This year's honorees were:

Presidents Award:	Daryl M.,
Star Award:	Marlene C.,
Life membership:	Richard M., Matthew M., Karl N. and Stephen R.
Best presentation:	Tom Babinszki
Raffle ticket sales:	Tony Cass won \$50.00



Charles kisses Marlene C. after she is awarded the CONA Star Award for her work as membership secretary.



Steve Petty presents a \$2,000 check to Katie M. for Oakstone Academy. Matthew M., shaking hands, received his life-member certificate.





**Top:** *CONA President Steve Petty and Board Chair Spence S. preside over the start of the banquet.*

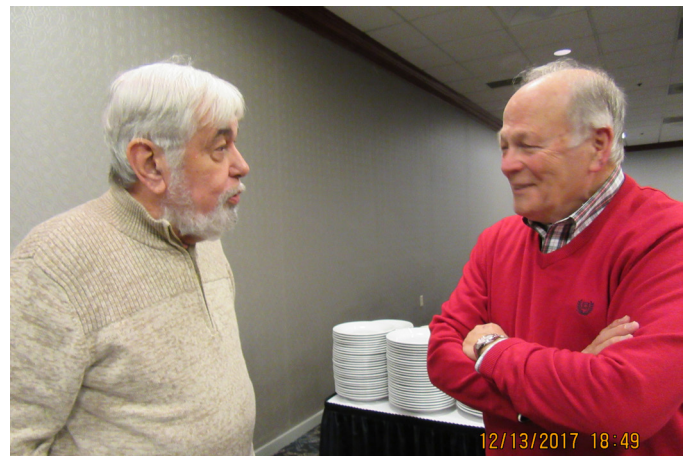


**Left:** *Banquet committee members Joan S., Denny R. and Lexa P. man the check-in table. Wrapped presents and silver rounds were presented to lucky winners of drawings.*

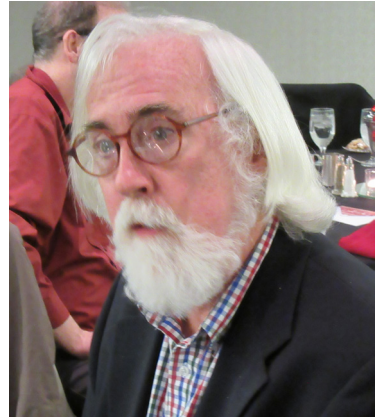
**Right:** *Membership Secretary Marlene C. presents his lifetime membership certificate to Karl N..*

















## A blast from the past



The Pittsburgh Press - Mar 4, 1935 B

### NICKEL COUNTERFEIT RING BROKEN BY U. S.

3 Responsible for \$250,-  
000 Bogus Coins Seized

*By The United Press*

GOSHEN, N. Y., March 4 — Secret Service agents raided a lonely farm house 10 miles north of here today and arrested three men believed heads of a counterfeiting ring which has disposed of \$250,000 in bogus nickels in 18 months.

Agents broke into the farmhouse at 5:30 a. m. and arrested Louis Ehlers, 42, who said he was an auto mechanic, and George Gailie, 39, a machinist. Both said they lived in Florida, nearby village. While the agents had Ehlers and Gailie covered with pistols a third drove up to the house and was arrested. He said he was George Ehlers, 40, brother of Louis.

A model coin-making plant was found in the basement of the house. Agents said its equipment matched Government mints, including a 4½-ton hydraulic press for stamping the counterfeit nickels, a 2½-ton slug-cutting press, a two-ton slug-cutting press, lathes for dies, a gas engine power plant, a large quantity of silver and nickel and finishing materials.

Agents seized 3,000 newly counterfeited nickels and 10,000 slugs which were ready for stamping. They described the raid as the most important of its kind in 20 years.